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मध्यप्रदेश राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 657]

भोपाल, सोमवार, दिनांक 4 दिसम्बर 2017—अग्रहायण 13, शक 1939

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 4 दिसम्बर 2017

क्र. 19031-261-इक्कीस-अ-(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वृत्ति कर (संशोधन) विधेयक, 2017 (क्रमांक 31, सन् 2017) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा, प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,
राजेश यादव, अतिरिक्त सचिव.

MADHYA PRADESH BILL
NO. 31 OF 2017

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MADHYA PRADESH BILL

NO. 31 OF 2017

THE MADHYA PRADESH VRITTI KAR (SANSHODHAN) VIDHEYAK, 2017**A Bill further to amend the Madhya Pradesh Vritti Kar Adhiniyam, 1995.**

Be it enacted by the Madhya Pradesh Legislature in the sixty-eighth year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Madhya Pradesh Vritti Kar (Sanshodhan) Adhiniyam, 2017.
- (2) It shall be deemed to have come into force from 1st July, 2017.

Amendment of Section 2.

2. In Section 2 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995 (No. 16 of 1995) (hereinafter referred to as the principal Act),-

- (i) in clause (a), for the words, figures, letter and bracket “an authority appointed under section 3-A of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002)”, the words, figures and brackets “an appellate authority, appointed under the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) and/or an authority appointed or authorised to hear appeals under section 107 of the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017) ” shall be substituted;
- (ii) in clause (b), for the words, figures and bracket “an Assistant Commercial Tax Officer appointed under section 3 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002)”, the words, figures and brackets “an Assistant Commercial Tax Officer appointed under the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) and/or a State Tax officer appointed under the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017) ” shall be substituted.

Amendment of Section 7.

3. In section 7 of the principal Act, in sub-section (1), for the words, figures and bracket “Commissioner of Commercial Tax appointed under section 3 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002)”, the words, figures and brackets “Commissioner of Commercial Tax appointed under the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) and/or Commissioner of State Tax appointed under the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017)” shall be substituted.

Amendment of Section 15-A.

4. In section 15-A of the principal Act, in sub-section (1), for the words “Commercial Tax Inspector”, the words “Commercial Tax Inspector and/or State Tax Inspector” shall be substituted.

Amendment of Section 18.

5. In section 18 of the principal Act, in sub-section (3), for the words, figures and bracket “Additional Commissioner of Commercial Tax appointed under section 3 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002)”, the words, figures and brackets “Additional Commissioner of Commercial Tax appointed under the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) and/or Special Commissioner of State Tax / Additional Commissioner of State Tax appointed under the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017)” shall be substituted.

Amendment of Section 20.

6. In section 20 of the principal Act, in sub-section (2), for the words, figures and bracket “Commercial Tax Inspector appointed under section 3 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002)”, the words, figures and brackets “Commercial Tax Inspector appointed under the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) and/or State Tax Inspector appointed under the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017)” shall be substituted.

7. In Schedule to the principal Act, for serial number 8 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely:- Amendment of Schedule.

- “8. (1) Dealer registered under the Madhya Pradesh Rupees. 2500”.
Vat Act, 2002 (No. 20 of 2002); and /or
- (2) Person registered under the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017) who is involved in supply of goods or composite supply wherein principal supply is supply of goods.

STATEMENT OF OBJECTS AND REASONS

The Madhya Pradesh Goods and Services Tax Act, 2017 (No.19 of 2017) has come into force from 1st July, 2017. Therefore it is necessary to amend the Madhya Pradesh Vritti Kar Adhiniyam, 1995 (No. 16 of 1995), to provide the power of administration of the Vritti Kar Adhiniyam to authorised officers of the Madhya Pradesh Goods and Services Tax Act, 2017. It is also proposed that professional tax shall be levied on the registered persons under the Madhya Pradesh Goods and Services Tax Act, 2017 engaged in supply of goods.

2. Hence this Bill.

BHOPAL :

Dated, the 28th November 2017

JAYANT MALAIYA

Member-in-charge.